



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Lawrence Oosting
DOCKET NO.: 06-27260.001-R-1
PARCEL NO.: 24-30-321-024-0000

The parties of record before the Property Tax Appeal Board are Lawrence Oosting, the appellant, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 2,567
IMPR.: \$25,728
TOTAL: \$28,295

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2,469 square feet has been improved with a two-story townhouse or rowhouse of frame and masonry construction containing 2,054 square feet of living area. The dwelling is 14 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as located on the same street as the subject with parcels ranging from 2,463 to 2,722 square feet of land area. Each comparable has been improved with a two-story frame and masonry dwelling of like age to the subject. The comparable dwellings each have 2,054 square feet of living area like the subject and feature a 675 square foot unfinished basement, central air conditioning, one fireplace, and a 300 square foot garage. The comparables have land assessments ranging from \$2,561 to \$2,830 or \$1.04 per square foot of land area. The subject has a land assessment of \$2,567 or \$1.04 per square foot of land area. The comparables have improvement assessments ranging from \$23,395 to \$24,424 or from \$11.39 to \$11.89 per square foot of living area. The subject's improvement assessment is \$25,728 or \$12.53 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$2,561 and a reduction in the subject's improvement assessment to \$23,395.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,295 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located on the same block as the subject and consisting of two-story frame and masonry dwellings that were each 14 years old. The dwellings each contain 2,054 square feet of living area and, like the subject, were said to be "deluxe" in condition. Features include full, unfinished basements, central air conditioning, a fireplace, and a two-car garage. These properties have improvement assessments ranging from \$22,911 to \$26,570 or from \$12.69 to \$12.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

As to the land inequity argument, the appellant's evidence established the uniformity in the assessment of the land assessment as outlined above.

As to the improvement inequity argument, the parties submitted a total of six virtually identical comparables for the Board's consideration. The Board finds the comparables submitted by both parties to have been nearly identical to the subject dwelling in location, size, style, exterior construction, features and age. The comparables had improvement assessments that ranged from \$11.39 to \$12.94 per square foot of living area. The subject's improvement assessment of \$12.53 per square foot of living area is within the range established by these most similar comparables on the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if

such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 25, 2009

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.